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LEGISLATIVE SUPPLEMENT

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PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE AND TAXATION COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 7th April, 2020

No. G.S.R. 10/P.A.1/1914/Ss.21 and 59/Amd. (67)/2020.— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.06/PA.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Distillery Rules, 1932, namely: —

RULES

1. (1) These rules may be called the Punjab Distillery (First Amendment) Rules, 2020.
(2) They shall come into force on and with effect from the first day of April, 2020.
2. In the Punjab Distillery Rules, 1932 (hereinafter referred to as the said rules),
in the definitions, after clause (n), the following clauses shall be inserted, namely:-
“(nn) “Mass flow Meter” mean a device that measures rate of flow of a liquid passing through a pipe line and also capable of measuring the density and temperature of the fluid in such pipeline.”
“(oo) “Percentage v/v” means the alcoholic strength by volume (i.e. the ratio), expressed as a percentage of the volume of alcohol present in a product at a temperature of 20 degrees Celsius.”
3. In the said rules, in rule 4, for clause (a), the following clause shall be substituted, namely:-

“(a) deposited a sum of rupees eighty lakh plus rupees thirty- two thousand per Kilo litre per day as per installed capacity or rupees ninety five lakh whichever is higher in both of the above specified fee;”

4. In the said rules, in rule 7, in sub-rule (1), for the words " seventy-two lakh rupees plus twenty-eight thousand rupees per kilo litre per day as per installed capacity or eighty five lakh rupees, whichever is higher." the words “rupees eighty lakh plus rupees thirty-two thousand per Kilo litre per day as per installed capacity or rupees ninety five lakh whichever is higher in both of the above specified fee;” shall be substituted..
5. In the said rules, in rule 93;
 - i) after clause (kk), the following clause shall be inserted, namely: -

“(KKK) In case the State Government is of the opinion that a licensee is trying to evade the duty or fee leviable under these rules or is trying to misuse the export of a brand, it may refuse to register the particular brand of such licensee, cancel the registration of such brand already registered for sale in any other State and it may also refuse permission for export of such brand to any other State”
 - ii) in clause (s), for the figures “2019-2020”, the figures “2020-2021” shall be substituted.
6. In the said rules, in rule 122-A, in the proviso for the words "where bottling is being done", the words "where bottling is being done. It shall be the responsibility of the licensee that the CCTV cameras installed in the bottling areas, shall remain operational round the clock. In case, the cameras in the said area are not functional, then the licensee shall immediately stop the bottling process and inform the Officer-in-charge concerned, and shall resume the bottling only after the cameras becomes functional, to the satisfaction of the said Officer shall be added."
7. In the said rules, for rule 122-C, the following rule shall be substituted, namely:-

“122-C.(1) Licensee shall install the mass flow meter on the pipelines between the stills and the spirit receivers, the spirit receivers and the loading point, in order to measure the mass flow of spirit passing through such pipeline accurately. The mass flow meters shall also be installed on all the pipelines going from the Receiver or Storage Vat to the Blending Vat.

(2) The quantity, strength and density of the spirit so derived from the mass flow meter, shall be mentioned in the relevant register kept in the distillery to record the stocks of spirit. An entry of the passes also required to be made in the said register, for movement of spirit from the distillery.

(3) The mass flow meters so installed in the distillery shall be standardized at the time of installation. The said meter shall be standardized again after a period of three years from the date of its installation from laboratory accredited by National Accreditation Board for Testing and Calibration Laboratories, India (NABL).

Provided that, if the Officer-in-charge of any distillery finds it necessary, to standardize the said meter at any point of time, he shall by an order in writing, for getting the standardization done from a laboratory specified above. The cost of standardization of the mass flow meter, shall be borne by the Licensee.

(4) The licensee shall ensure that the reading of the said meterqua production and dispatch of ENA is recorded every half an hour. The Licensee shall also install a Infotech system, to digitally record the readings of the Mass Flow Meters every half an hour, capable to communicate the readings to the IT system of the department, as and when directed by the Excise Commissioner. The initial and final readings of the day (at the time of closing), shall be recorded in the register, in Form D-30, duly maintained by the Officer-in-charge of the distillery. The licensee shall keep the data backup for a minimum period of ninety days.

(5) The Licensee shall ensure that the mass flow meter installed in the distillery, is in proper working condition and are giving accurate input regarding measurement of the liquid flowing in the pipeline. In

case, the licensee finds that the installed flow meter is not working properly, the such licensee shall stop the dispatch from such meter, which shall resume only after verifying the fact that the such meter is in order to the satisfaction of the Officer-in-charge. The licensee shall give a certificate in the following format to the Officer-in-charge in this regard once in a month, namely:-

CERTIFICATE

“I.....(name of the licensee and distillery) hereby certify that, I have checked all the mass flow meter installed in my unit. All the mass flow meters are in order and are working properly and no mass flow meter has been tampered with. I further certify that the flow meter has not been tampered in any manner to conceal the flow process accurate recordings.”

Signature

(Owner/Managing

Director/Operational Head of the Unit)

(6) In case, a licensee is unable to submit the aforesaid certificate as specified in clause (5) above, he shall stop the dispatch from the unit immediately.

(7) In case any discrepancy in the working of the mass flow meter comes to the notice of the Officer-in-charge, he shall issue a notice to the licensee to explain the position and if the reply given by the Licensee is not to the satisfaction of the officer in-charge, he shall send the case to the Deputy Excise and Taxation Commissioner (Distillery), for further action. The decision of the Deputy Excise and Taxation Commissioner (Distillery), shall be final.”

8. In the said rules, for rule 122-D, the following rule shall be substituted, namely:-

"122-D. A D-2 Licensee shall be allowed to manufacture and store PML and IMFL subjects, however, to the following conditions, namely: -

(a) the licensee have valid permit for supply within or outside the State;

- (b) the licensee shall be allowed in anticipation of permits, to manufacture upto ten percent of the product supplied in the last financial year or upto thirty-three thousand seven hundred and fifty proof litre of IMFL or twenty-two thousand five hundred proof litre of PML, whichever is more; and
- (c) if a licensee intends to store more liquor for some business requirements, then the Deputy Excise and Taxation Commissioner (Distillery), shall have the power to enhance the limit by directing such licensee to deposit the amount in the shape of a Bank Guarantee as specified by the Government."

9. In the said rules, after Form D-29, the following Form shall be added, namely:-

“FORM D-30

(Rule 122-C)

Time	Location	Volume Flow Totalizer		Mass Flow Totalizer	
		(Litre)		(Kg)	
		Initial (Litre)	Final (Litre)	Initial (kg)	Final (kg)
i Opening					
ii Closing					“

VIVEK PRATAP SINGH,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE AND TAXATION COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 7th April, 2020

No. G.S.R. 11/P.A.1/1914/Ss.21 and 59/Amd. (33)/2020.— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.06/PA.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Brewery Rules, 1956, namely: —

RULES

1. (1) These rules may be called the Punjab Brewery (First Amendment) Rules, 2020.
(2) They shall come into force on and with effect from the first day of April, 2020.
2. In the Punjab Brewery Rules, 1956 (hereinafter referred to as the said rules), in rule 5, in clause (a), for the words “eighty five lakh rupees”, the words “rupees ninety lakh” shall be substituted.
3. In the said rules, in rule 8, in sub rule 1, for the words 'sixty lac rupees' the words ' rupees fifty-six lakh plus rupees five lakh per lakh hectoliter or rupees seventy-five lakh, whichever is higher in both of the above specified fee, shall be substituted.
4. In the said rules, in rule 35, after sub-rule (2), in the second proviso,
(i) for the words “31st March, 2002”, the words “31st March shall be substituted; and
(ii) for the words “1st April, 2002”, the words “1st April”, shall be substituted.

- 5 In the said rules, in rule 40-B, for the words “by the Breweries.”, the words “by the Breweries:” shall be substituted and the following proviso shall be inserted thereafter, namely:-

"Provided further that the CCTV cameras, shall be installed in the bottling area in the Brewery which will remain functional round the clock. In case, the cameras are not functional, then the licensee shall immediately stop the dispatch and inform the Officer-in-charge concerned and shall resume the bottling only after the cameras becomes functional, to the satisfaction of the said officer."

- 6 In the said rules, after rule 40-B, the following rules shall be inserted, namely: -

"40-C The B-1 Licensee shall be allowed to manufacture and store Beer subject, however, to the following conditions, namely: -

- (a) a licensee shall have valid permits for supply within or outside the State;
- (b) the licensee shall be allowed in anticipation of permits, to manufacture upto ten percent of the product supplied in the last financial year or upto thirty-nine thousand bulk litre of Beer, whichever is more;
- (c) if a licensee intends to store more liquor for some business requirements, then the Deputy Excise and Taxation Commissioner (Distillery), shall have the power to enhance the limit by directing the licensee to deposit an amount in the shape of a Bank Guarantee as specified by the Government.

"40-D(1) The B-1 Licensee shall install the mass flow meter on the pipelines between the BBT tanks and the Bottling area points.

(2) The rest of the procedures regarding measurements in the pipelines and operations of the mass flow meter shall be such as provided in the Punjab Distillery Rules, 1932. In case of any difficulty in application of the said provision, the matter shall be referred to the Government, for decision."

7. In the said rules, after Form B-17, the following Form shall be added namely:-

“FORM B-18
(Rule 40-D)

Time	Location	Volume Flow Totalizer		Mass Flow Totalizer	
		(Litre)		(Kg)	
		Initial	Final	Initial	Final
		(Litre)	(Litre)	(kg)	(kg)
i Opening					
ii Closing					

VIVEK PRATAP SINGH,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE AND TAXATION COMMISSIONER

PUNJAB, PATIALA

NOTIFICATION

The 7th April, 2020

No. G.S.R. 12/P.A.1/1914/Ss.22 and 59/ Amd.(26)/2020.— In exercise of the powers conferred by sections 22 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 06/P.A.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Excise Bonded Warehouse Rules, 1957, namely:-

RULES

1. (1) These rules may be called the Punjab Excise Bonded Warehouse (First Amendment) Rules, 2020.
(2) They shall come into force on and with effect from the first day of April, 2020.
2. In the Punjab Excise Bonded Warehouse Rules, 1957, (hereinafter referred to as the said rules), in rule 4, in sub-rule (1), in clauses (i), for the words “fifteen lakh”, the words “rupees ten lakh plus rupees two lakh per bottling line or rupees eighteen lakh whichever is higher in both of the above specified fee.”; and
in clause (ii), for the words “twenty five lakh”, the words “rupees ten lakh plus rupees two lakh per bottling line or rupees thirty lakh whichever is higher in both of the above specified fee” shall, respectively, be substituted;
3. In the said rules, in rule 53-A, for the words “by the licensee”, the words “by the licensee:” shall be substituted and thereafter the following proviso shall be inserted namely: -

"Provided further that the CCTV cameras, shall be installed in the bottling area in the Bottling plant which will remain functional round the clock. In case, the cameras are not functional, then the licensee shall immediately stop the dispatch and inform the Officer-in-charge concerned and shall resume the bottling only after the cameras becomes functional, to the satisfaction of the said officer."

4. In the said rules, after rule 53-A, the following rule shall be inserted, namely: -

"53-B. The BWH-2 licensee shall be allowed to manufacture and store IMFL, subject, however to the following conditions, namely: -

- (a) The licensee shall have valid permits for supply within or outside the State;
- (b) the licensee shall be allowed in anticipation of permits, to manufacture upto ten percent of the product supplied in the last financial year or upto thirty-three thousand seven hundred and fifty proof litre of IMFL, whichever is more;
- (c) if a licensee intends to store more liquor for some business requirements, then the Deputy Excise and Taxation Commissioner (Distillery), shall have the power to enhance the limit by directing the licensee to deposit an amount in the shape of a Bank Guarantee as specified by the Government.

" 53-C. (1)The BWH-2 Licensee shall install the mass flow meter on the pipeline between the unloading points and the spirit storage Vats and between Receiver or Storage Vat to the blending Vats.

(2) the rest of the procedures regarding measurements in the pipelines and operations of the mass flow meter shall be such as provided in the Punjab Distillery Rules, 1932. In case of any difficulty in application of the said provision, the matter shall be referred to the Government, for decision

5. In the said rules, after Form BWH-8, the following form, shall be added, namely;

“FORM BWH-9

(Rule 53-C)

Time	Location	Volume Flow Totalizer		Mass Flow Totalizer	
		(Litre)		(Kg)	
		Initial (Litre)	Final (Litre)	Initial (kg)	Final (kg)
i Opening					
ii Closing					

VIVEK PRATAP SINGH,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE AND TAXATION COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 7th April, 2020

No. G.S.R.13/P.A.1/1914/S.59/Amd.(6)/2020.— In exercise of the powers conferred by sections 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 06/P.A.1/1914/S.9/2017, dated the 25th April, 2017, and all other powers enabling me in this behalf, I, Vivek Pratap Singh, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Supply and Sale of Bhang Rules, 1956, namely:-

RULES

1. (1) These rules may be called the Punjab Supply and Sale of Bhang (First Amendment) Rules, 2020.
(2) They shall come into force on and with effect from 1st day of April, 2020.
- 2 In the Punjab Supply and Sale of Bhang Rules, 1956, for rule 2, for the words “ three lakh seventy five thousand “, the words “four lakh” shall be substituted.

VIVEK PRATAP SINGH,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 7th April, 2020

No. G.S.R. 14 /P.A.1/1914/Ss. 31, 32, 34 and 58/ Amd. (186)/2020.–

In exercise of the powers conferred by section 58 read with sections 31 and 32 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, without previous publication, further to amend the Punjab Excise Fiscal Orders, 1932, namely:-

ORDERS

1. (1) These Orders may be called the Punjab Excise Fiscal (First Amendment) Orders, 2020.
(2) They shall come into force on and with effect from the first day of April, 2020.
2. In the Punjab Excise Fiscal Orders, 1932, (hereinafter referred to as the said Orders), in Order 1,-
in clause (i) after sub-clause(b), the following clause shall be inserted, namely:-

"(c) the Excise Duty on the PML at wholesale stage, shall be leviable as under:-

(i) if the Ex-Distillery Price (EDP) is equal to or less than the EDP of fixed quota	Rs.35/- per proof litre
--	-------------------------

(ii) if the EDP is higher than the EDP of the fixed quota of PML but upto 105% of EDP of the fixed quota; and	Excise duty on wholesale stage (i.e. Rs.35/- per proof litre) plus Rs.1/- per proof litre
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(iii) if the EDP is higher than 105% of the EDP of fixed	Excise duty on wholesale stage (i.e. Rs.35/- per proof litre) plus
--	--

quota but not more than Rs.2/- per proof litre”
110% of the EDP of the
fixed quota.

(b) inclosure (ii), for the existing Table, the following Table shall be substituted, namely:-

TABLE

"EDP range of IMFL (2020-21)(in Rupees)	Rate of excise duty Per PL (2020-21) (in Rupees)
upto 500	90/-
from 501 to 650	95/-
from 651 to 950	121/-
from 951 to 1100	147/-
from 1101 to 1200	155/-
from 1201 to 1300	175/-
from 1301 to 1400	180/-
from 1401 to 1500	210/-
from 1501 to 1800	221/-
from 1801 to 2000	230/-
from 2001 to 2300	240/-
from 2301 to 2500	245/-
from 2501 to 2700	285/-
from 2701 to 3000	290/-
from 3001 to 3200	295/-
from 3201 to 3500	300/-
from 3501 to 4000	315/-
from 4001 to 4500	336/-
from 4501 to 5000	400/-

from 5001 to 7000	420/-
above 7000	442/-"

c) for clause (iii), the following clause shall be substituted, namely: -

"(iii) On conversion of quota of PML to IMFL, the excise duty on the converted brands of IMFL, shall be payable by L-2 Licensees at the time of issuance of permits on the following rates, namely:-

(a) for the brands of IMFL having EDP upto rupees nine hundred and fifty per case	Half of the Excise Duty leviable at L-1 stage
(b) for brands of IMFL having EDP of rupees nine hundred and fifty one to rupees twelve hundred	75% of the Excise Duty leviable at L-1 Stage
(c) For the brands having EDP above rupees twelve hundred	Normal rate of the Excise Duty leviable at L-1 Stage

The above Excise Duty is in addition to the Excise duty leviable under this Order and Order 1-AA."

3. In the said Orders, in Order 1-A, for the words "sixty two", the words "sixty-eight" shall be substituted.
4. In the said Orders, in Order 1-AA, for the words "three hundred twenty four", "three hundred fifty five" and 'fifty five", the words "three hundred twenty-nine", "three hundred fifty-nine" and "fifty-seven" shall, respectively, be substituted.
5. In the said Orders, for Order 1-F, the following order shall be substituted, namely:-

"1-F. A bottling fee shall be charged on IMFL and Beer when sold within or outside State and out of India, at the following rates, namely:-

TABLE

Serial. No.	EDP of IMFL or EBP of Beer per case	Rate of bottling fee (Rs. Per Bulk litre)
1.	Upto Rs. 650/-	1.00

2.	From Rs. 651/- to Rs.2000/-	1.25
3.	Above Rs. 2000/-	1.50

The bottling fee, shall be leviable when the brew or blend is issued for bottling. No licensee shall start the process of bottling unless this fee is paid."

KARAN AVTAR SINGH,
Chief Secretary Punjab-cum-
Financial Commissioner.
Department of Excise and Taxation.

2003/4-2020/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 7th April, 2020

No. G.S.R.15/P.A.1/1914/Ss.5 and 24/ Amd.(46)/2020.— In exercise of the powers conferred by sections 5 read with Section 24 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), and all the powers enabling him in this behalf, the Governor of Punjab is please to make the following Orders further to amend the Punjab Intoxicants License and Sales Orders, 1956 namely:-

RULES

1. (1) These rules may be called the Punjab Intoxicants License and Sales Orders (First Amendment), Order, 2020.
(2) They shall come into force on and with effect from the first day of April, 2020.
2. In the Punjab Intoxicants License and Sales Orders, 1956, in Order 2, in clause (h), for the words and figures “year 2019-20, shall” and “Year 2020-21”, the words and figures “year 2020-21, may” and “year 2021-22” shall, respectively, be substituted.

KARAN AVTAR SINGH,

Chief Secretary Punjab-cum-
Financial Commissioner.

Department of Excise and Taxation.